

Contains CH 44-53-15, 16,

App F IX 4

CH # Previous References
27-53-172

Later References

1954-55
(CH)

File No 39-54-
Serial Nos 6, 7, 18, 29, 30

P 39E

Serial Nos ~~Four~~ five

Part B for August 1954

SUBJECT

Levy of octroi ~~goods~~ on Capital goods,
finished articles of Iron & Steel etc, Dahanuagar

WD 04867-GPB-9000-11 1 54

L 5946 of 18-8-54

~~Mr~~ Mr R Ramasethy
Managing Director
Dahanuagar Cotton Mills, Ltd.,
Dahanuagar

Repects

2/8/54
7/9/54

Serial
No

Received petition dated 28.9.53,
from Sri R. Rama Selly - by advocate Sri N.
Narasimha Murthy - Managing Director,
Davangere Cotton Mills Ltd, Davangere City;
- Requests that all capital goods -
finished articles of iron and steel etc.
may be exempted in Davangere
Municipality

Orders of the Minister for Home
and Industries thereon.

" Dev. Secy, Please call for a
report from the concerned Department
give a hearing date to the Party "

(Id) H.S.C. 6/10.

(Id) R.J.R. 10/10.

(Id) V.H. 10/10.

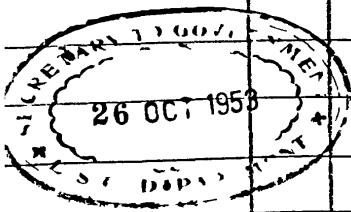
2) The Petition has not been seen by the
Minister, L.S.G. A draft letter to the Municipal
Commissioner, Davangere, is put up for
approval

3) An endt card may also be issued

4) Dot letter for appl

21/10

21/10/53



Secy
dtd

28/10

5) Gb

28/10

6) 28/10

28/10/53

File No

Levy of octroi on Capital goods, finished articles
Im & Steel etc Request for exemption from
Levy of octroi

General and Revenue
Secretariat

Serial
No

The Municipal Commr

Davangere

29874 / Cm dt 02-16

2 11-53

Forwards a report
in this matter.

Sms B

From

The M Commr Davangere City

He 121/53 dt 07.11.53

Forwards his detailed report on the matter

Sms
15/12

7) The M Commr states that in accordance
with the Govt order no d 134-32/17-27-53-2

of 6-6-53 this M Commr is levying octroi
on all machinery imported to the City,
whether for sale or use.

8) He further says that the request of the
Davangere Cotton Mills for exemption
is considered, viz., the octroi revenue
of the MMS will be adversely affected
considerably.

9) In the circumstances it is for orders
whether the request of the Davangere
Cotton Mills for exemption may
be turned down.

25/11 10) The request of the
MMS

Serial
No

6105

Law

Hills to exempt them from the payment of
octroi on Capital goods cannot be
accepted because the financial position
of the Hills will be ruined as
the Hills has taken heavy loans
for water supply & other schemes

Secretary
(Ld)

10/1

" There is no provision
of law under which exemption was be
granted from the payment of octroi to
a single consumer. The finance of the
M Council, Davanager are now too
good and they cannot afford to forego
any portion of their meagre revenues

Ref: - Honorary minute para 1

18/1/54

Ministry
Ministry

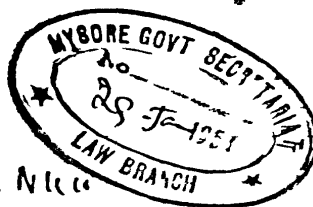
12/19/54



13) Law Dept may be consulted

Whether the fund taken by the Hills is legally
available before final orders are passed

22/1/54



14) 28/1/54

Law
29/1/54

File No

6105
Law of 195

Mysore Government
Secretariat

Serial
No

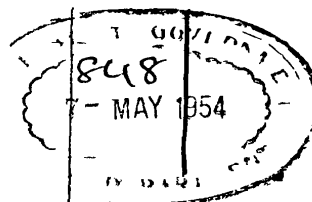
15) Petitioner Sri Rama Setty has prayed that all the capital goods, finished articles of iron and steel and the plant and machinery may be ordered to be exempted from payment of octroi duty at Davangere. The Municipal Commissioner of Davangere has in his letter dated 9th November 1953 stated as follows:-

"I write to state that the Government have in their Order No L 134-35/C M 27-53-2 dated 6-4-52 sanctioned amendment to the existing Octroi Bye-laws adding item 25 to the list of existing dutiable articles Machinery and its parts imported for sale or use within the limits of Davangere City" and to levy duty on them at Re 1-9-0 per cent ad valorem. The Municipality has been levying Octroi on all machinery imported to this City, whether for sale or use, in accordance with the above Government Order."

16) The petitioner in his application to the Hon Minister has stated as follows -

" he has been importing iron and cement required for construction of buildings for installing and working the machineries of spinning and weaving Departments. All these articles are imported only for the purpose of being used for manufacture and not for sale. They are capital goods and finished goods. No octroi is levied on finished and completed machinery."

17) The Hon Minister desires to know whether the stand taken by the petitioner Rama Setty is legally tenable. The Municipal Commissioner in his letter dated 9-11-1953 referred to above has further stated as follows -



Secretary
6/5/54

Serial
No

(18)

"Davangere is an industrial area with several Cotton Mills, Gins, Decorticators, Expellers, Oil Mills, Flour Mills, Purps of several descriptions, Electric Motors, Cane Crushing Machines, etc. If the request of the Davangere Cotton Mills were to be conceded, a good deal of complication will set in and considerable difficulty will be experienced as the data or basis for distinguishing machinery imported for being used for manufacture from those imported for sale or for personal use will be speculative and with a view to avoid such difficulty, the Municipal Council framed their Octroi Bye-laws to include as item-25 in the list of existing dutiable articles, machinery and its parts imported for sale or use within the limits of this City "

848

7-MAY 1953

I PA

(19)

(19) The contention of the petitioner-Sri Rama Setty is that inasmuch as he is importing iron and cement for the purpose of being used for manufacture and not for sale and as they are capital goods and finished goods, he is not liable to pay the octroi duty. According to the present Bye-law -- item 25 -- octroi is leviable on machinery and its parts imported for sale and use within the limits of Davangere. Even assuming that Sri Rama Setty has been utilising the machinery and cement for the purpose of manufacture even then it will amount to "use", and if he intends to sell, even then he will be liable to pay octroi duty. Even assuming that he will utilise these goods for the purpose of manufacture, the said manufacture will come within the meaning of the term "use". In the circumstances, the petitioner is liable to pay octroi duty on the goods in question.

copy of order on Capital goods, finished articles of Iron & Steel etc. request for exemption from duty

File No

66257

Order - 6 Dava revise Wt of 195

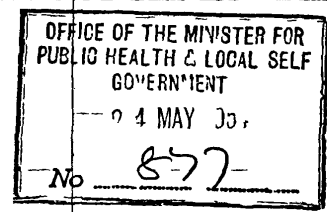
Mysore Government Secretariat

Serial No

20) The Land Secy views are for General

Life Pass Home Minn minute

Minutons } 8/5
Minutly }



21) In view of the importance of the points raised, an opportunity may be given to the petitioner to submit his case, in reply. A by note may be given. The case may be heard by the Hon'ble Member for L.S. and a decision given.

24/5/54

22) I have no objection May be posted to S.B. 54 at 9 a.m.

28/5/54



23) Subla with a chap notice for approval
91
29/5
29/5
29/5

Su. R. Ramaselly - Managing Director - Davangere Cotton Industries.

L2143-4/57 33-54-7 23 50

Serial
No

25) Redublied after issuing notices to the concerned parties (Vide orders at para 22 supra)

The file may kindly be marked to the P A to the Minister for records

31/5 31/5
26) P A to Minister

311

OFFICE OF THE MINISTER FOR
PUBLIC HEALTH & LOCAL SELF
GOVERNMENT
1 JUN
No 1000

27) The case was heard today
Instructions of the Hon Minister are that the Corps
of Police + City Mty Mysore may be consulted
and the practice prevailing there ascertained
please do so immediately.

28) Sube with a copy for approval

31/5 31/5

29) Issued

2.

1) The Comm Corporation of the City of Mysore

4) The Mty Comm Mysore - 1713

2828-9/10/11 85-54-18/16 5/54

Calls for information

From

The Mty Comm Mysore - 1713

C2 SF 11/5/54-55/13 6/54

Forwards information also for

30) The Mty Comm has reported that Octa

For A
17/6

6625, 2244 2536,

File No. Levy of octroi on Corporation of 1951
 ⑧

Mysore Government
 Secretariat

Davangere 11/11/51

Serial
 No

is being levied on all iron and
 steel materials imported for use in the
 city - irrespective of the purpose to which they
 are put to -

31) The report from the Comm Corporation of
 the City of Mysore may be awaited

JS
 28/6/51
 27/7

32) Remind him

9/11

From

The Comm Corporation of the City of Mysore

A 3 P R 66/34-55 D 2756

Furnishes information Call for

33) The letter of the Comm is for perusal
 It is reported that finished articles of
 iron and steel except building
 materials are not subjected to the
 levy of octroi in the Corporation
 of Mysore

34) Octroi is being levied in the Mysore City -
 only on finished articles of iron & steel
 but not so in the Corporation as reported

35) Subt. with ref to para 27 supra.

JS
 10/7
 12/7

36) In view of the opinion of the
 law secretary, Sn

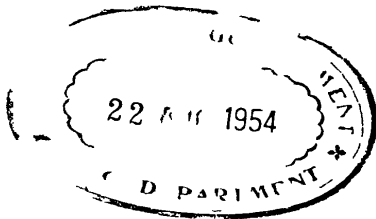
Levy & Octroi on Capital goods - Davangere City 1944

2536
ru

(9)

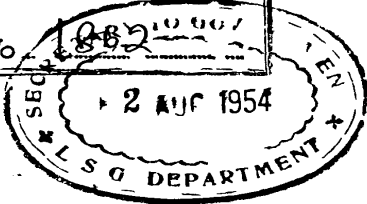
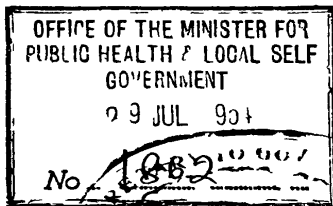
Ramachetty has to pay octroi, as is being paid
in Mysore city
(Secy
dist)

1
20/7



Refer Para 47

37) My views are already on
record in para 11



(Ministry)

1
27/7

Paras 11 & 19 - I agree with the DSG Secy
& the Dist Secy
31/7/54

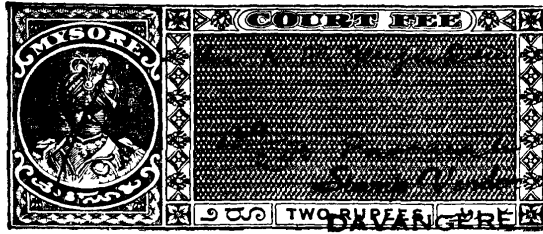
1
2/8

Subs with a draft letter for approval
25-
6/8 5/8
11/8

Issue
1
15/8

Endorsement forwarded to R Ramachetty -
Managing Director - Davangere City MLCs & Co
Davangere
d 5346/P 17 39-52-22 D 18-8 54
regarding the petition filed by Mr. K. S. Srinivas
Swamy to exempt the Capital goods
from the non-franchise payments of
octroi cannot be sanctioned

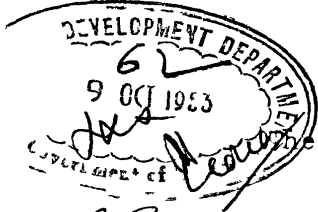
13
28/8
22/8
CM 27-53-112
release from
the prison
to the U.S. to 8/11/79/111



Hon'ble Minister for Industries
and Commerce, Govt of Mysore,
BANGALORE

C M 4453-15

APPLICANT R Ramasetty, Managing Director,
Davangere Cotton Mills, Ltd
Davangere City



The applicant begs to submit as follows -

LS S Sg

The applicant is a registered firm at Davangere city, importing completed machineries re-

quired for spinning and weaving Mills and the parts of these machinery used for repairs and

By Shri N. M. re-erection He has been importing iron and

XXXX cement required for construction of buildings

for installing and working the machineries of

for call for a spinning and weaving Departments All these

papers from the articles are imported only for the purpose of

being used for manufacture and not for sale

They are capital goods and finished goods No

octroi is levied on finished and completed ma-

chinery-- levy of octroi on capital goods imp-

ported solely for bonafide use-- and on plants and

machinery has been exempted in other Municipa-

lities The levy of octroi on the goods works

a great hardship and materially affects the capi-

tal cost of the institution

6/10/53
10/1

-2-

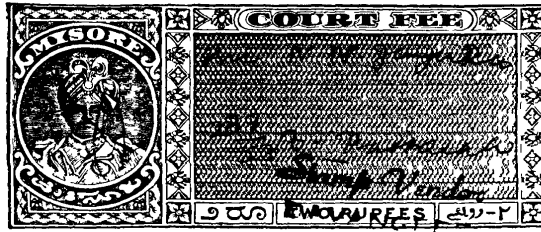
It is, therefore, requested that all capital goods-- finished articles of iron and steel and the plant and machinery, may kindly be ordered to be exempted in Davangere Municipality *appe*

For DAVANGERE COTTON MILLS LTD.,

N. Ramaswamy
SECRETARIES & MANAGING AGENTS.

*Copied
K. M.
2/7/54*

*Copied
MS
15/6/54*



3

In the Court of

Petition No

of 1953-19

in the matter for and against the above named
Sundry for
Banyalor

Plaintiff/Appellant/Petitioner
Decree Holder/Claimant

Defendant/Respondent
Judgment Debtor

Davangere, Cotton Mills
L. rotho Davangere
by its Managing Agents
R. Narayanaiah & Son
Partners
R. R. Rao & Co.

By San N. N. N.

12/6/10/53

1 I/We R. R. Rao & Co. above named do, by these presents, retain

Sri Narayanaiah & Son
102 and Davangere

to appear and conduct the above case on my/our behalf to judgment

2 I/We further empower him/ them to appear, plead, file petitions, enter into compromise and do all necessary acts in the above case, to execute any decree or order that may be passed in my/our behalf, to prefer an appeal from any order, judgment, and to receive from the Court all documents, refunds and all sums of money that I/We may be entitled to get and grant receipts therefor and to effect compromise or settlement

3 I/We also undertake to confirm and ratify all the acts done by any of the said Advocates or by any other Advocate or Pleader on his/their behalf in so doing.

4 I/We further agree that if I/We fail to pay the fees agreed upon or to give due instructions at proper stages he/ they are at liberty to retire from the case and recover all dues due to him/them

COTTON MILLS LTD

MANAGING AGENTS.

Davangere
28/9/1953

Accepted

Personally known to me and signed in my presence

Narayanaiah & Son

Advocates for

Narayanaiah & Son
Dangay

G R S App F G 3

GENERAL AND REVENUE
SECRETARIAT

(Continuation sheet draft form)

4295

Draft ④

No. D- 9674 133 54 -
e m 44-53-16
D 2-11-53

To _____
The Municipal Comm.
-, B. S. Rao,
Davanagere

Sub: Levy of Octroi
on capital goods, furniture
articles of iron and steel
etc. Request for
exemption from levy
of Octroi

I am directed
to forward herewith a copy
of petition dated 28-9-53
from Sri. R. Rama Selly by
Advocate Sri. N. Narasimhaiah
Managing Director, Davanagere
Cotton Mills, Ltd., Davanagere,
on the subject men-
tioned above and to request
you kindly to forward a
report thereon at a very early

(5)

date

Yours faithfully

[Signature]
28/12

--- 1 Jan - L. S. G. Seery
sm 10
21/10 *[Signature]* asue

[Signature]
28/12

No HC/21/53-4 4273

Encl

From



Municipal Offices

DAVANGERE CITY

Date 9th November, 1953

THE MUNICIPAL COMMISSIONER,

City Municipality,
DAVANGERE

To

The Secretary to Government,
Local Self Government and Planning Departments,
Mysore Government Secretariat,
BANGALORE 1

Sir

Sub - Levy of Octroi on Capital goods, finished articles of Iron and Steel etc request for exemption from levy of Octroi

-- 0 --

With reference to your letter No L 9574/C M 44-53 dated 2-11-53 on the above subject, I write to state that the Government have in their Order No L 134-25/C M 27-52-2 dated 6-4-52 sanctioned amendment to the existing Octroi Bye-laws adding item 25 to the list of existing dutiable articles "Machinery and its parts imported for sale or use within the limits of Davanagere City" and to levy duty on them at Rs 1-9-0 per cent ^{ad valorem}. The Municipality has been levying Octroi on all machinery imported to this City, whether for sale or use, in accordance with the above Government Order

Sri R Rama Setty, Managing Director of the Davanagere Cotton Mills Ltd had also presented a petition on 20-7-53 to this office claiming for exemption in respect of all machinery imported by them ^{mills} for bonafide use. In view of the above Government Order, they were endorsed that in view of recent amendment to the Octroi Bye-laws, ~~that~~ there can be no exemption for these goods and that they are liable to pay Octroi on them

Davanagere City is an Industrial area with several Cotton Mills, Gins, decarticators, Expellers, Oil Mills, Flour Mills, Pumps of several descriptions, electric Motors, ^{cane} ~~cane~~ Crushing machines etc. If the request of the Davanagere Cotton Mills were to be conceded, a good deal of complication will set in and considerable difficulty will be experienced as the data or basis for distinguishing machinery imported for being used for manufacture, from those imported for sale or for personal use will be speculative and with a view to avoid such difficulty, the Municipal Council framed their Octroi Bye-laws to include

as item 25 in the list of existing dutiable articles, machinery and its parts imported for sale or use within the limits of this City. Moreover the Octroi Revenue of this Municipality will be adversely affected considerably if the request of the Davanagere Cotton Mills for exemption is complied with. Except Davanagere Cotton Mills, no other mills have made such a request up till now. Such exemption will, if sanctioned, apply to a large number of imports and chances for evasion of Octroi duty will become common.

FORWARDED

B. I. Gopala Rao
(B I Gopala Rao)
PRESIDENT,
CITY MUNICIPAL COUNCIL,
DAVANAGERE

Yours faithfully,

K. Narasimhaengar
(K Narasimhaengar)
MUNICIPAL COMMISSIONER,
DAVANAGERE CITY MUNICIPALITY

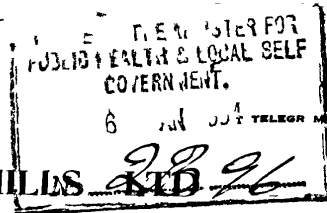
Kmp

HSK RAO/2

R HANUMANTHAPPA & SON
SECRETARIES & MANAGING AGENTS

श्री

6625-
(8)



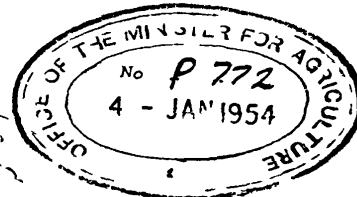
THE DAVANGERE COTTON MILLS LTD

DAVANGERE
POST BOX No 5

Ref No M 7

Dated 1st January, 1954.

The Hon'ble Minister,
Government of Mysore,
Industrial Department,
Bangalore.



LSG Secy Sir, C M 39-54-6 13 JAN 1954

We made an application on 29-12-53 at Bangalore requesting

that the levy of Octroi on Capital Goods, finished articles of iron and steel and the plant and machinery may be exempted in Davangere City Municipality. We hope that a report might have been called for and the same might have been received. We request that a date may kindly be given to hear us and that after hearing us in the matter, the necessary orders may kindly be passed.

Yours faithfully,

for DAVANGERE COTTON MILLS LTD

R R Laxmanappa
SECRETARIES & MANAGING AGENTS

NNM/VJN.

A report to the Minister for Public Health & Local Self Government, Bangalore, is being prepared to exempt articles of iron & steel from the levy of octroi. The matter will be discussed after the report is submitted.

Presented to the Minister for Home & Industries on the above

M G S App F G 3

MYSORE GOVERNMENT
SECRETARIAT

(Continuation sheet draft form)

2143-4 / 29-5-54 / C-M 29-5-54-7
Subject - Levy of octroi on
Capital goods, furniture
articles of iron and steel
etc. Request of exemption
from levy of octroi
The Davangere Cotton
Mills Ltd Davangere

To

Su. R. Ramaswamy, -
Managing Director -
Davangere Cotton Mills
Ltd

Davangere

His' High Counsel Su. R.

Narasimha Murthy, pleader

Davangere

Su.

With reference to your
petition dated 28.9.53.

presented to the Mysore Govt for
Home & Industries on the above

(10)

Subject I am directing to state.

request state that the member case will be heard by

for pmsdss, has desired to take up

Saturday Re -

the case for hearing on 5.6.52

9 AM

at 1.40 PM

I am to request you to be present

on the date ^{stated} appointed date -

at the Chambers of the

member for pmsdss - Rd

public office - B/luc 1

3 2



29/11

or 2 18.4 before

Cpy 2145 / 29 - 5 - 52

to the MI Comm Devangere as per
information

29/11

M G S App F G 3

MYSORE GOVERNMENT
SECRETARIAT

(Continuation sheet draft form)

3 copies

① L 2828-9/16-6-53
JAC 9/16/6 C M39-54-18

Subject - Levy of action on
Capital goods, finished article
of iron and steel etc.
Request of the-Davangere
Cotton Mills Ltd for
exemption

To

1) The Comm Commission

of the as of 13/11/53
this the Davangere

2) The All Comm Commission

as of 11/5 (the
the Commission)

Su.

I am directed to forward
herewith a copy of petition
dated 28-9-53 received
from the Secretaries & Managing
Agents, Davangere Cotton Mills
Ltd Davangere as on the
above subject and to

(12)

Kindly
Request you to estimate ~~the~~ ^{Whether} Capital ^{Steel} iron articles like
~~of other machines required for the production of articles of consumption~~
~~practice prevailing in your Corporation~~

~~no figure to be sent of other~~

~~Capital goods, furniture articles of~~

~~and that etc.~~

~~An early report is requested~~

7.7

11/10/61

~~2nd 15 by 15/10/61~~

15/6/61

are subjected to levy of
octon when they are
imported into your Corporation
Cumb If so, the rating
levy may also be reported

GOVERNMENT OF MYSORE

(13)

No L.2828-9 / 44 39-54-18

Mysore Government Secretariat,
Municipal Branch,

Dated Bangalore, 16 June 1954

FROM

The Secretary to the Government of Mysore,
L.S.G. & Planning Departments

To

- 1) The Commissioner,
Corporation of the City of Bangalore,
(through the Mayor)
- 2) The Municipal Commissioner,
Mysore City Municipality,
(through the President)

Sir,

Subject - Levy of Octroi on Capital Goods, Finished Articles,
of Iron and Steel etc., - Request of the Davangere Cotton Mills
Ltd., for exemption.

I am directed to forward herewith a copy of petition dated the 28th
28th September 1953 received from the Secretaries and Managing Agents,
Davangere Cotton Mills, Ltd, Davangere City, on the above subject and to
request you kindly to intimate whether capital iron and steel articles like
engines and other machinery required for the production of articles of
consumption are subjected to levy of octroi, when they are imported into
your Corporation/City limits. If so, the rate of levy may also be
reported.

An early reply is requested.

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
L.S.G. & Planning Departments

LNS.3.15/6

No C 2 & F 110 / 54-55
Encls



14

MUNICIPAL COUNCIL,
P B No 17

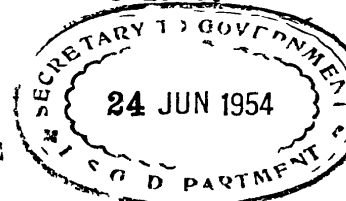
Dated 19-6-1954

FROM

THE MUNICIPAL COMMISSIONER,

City Municipal Council

MYSORE



To

The Secretary to Government,
L.S G & Planning Departments,
Bangalore
(Through the President).

Sir,

Subject - Levy of octroi on capital goods, finished
and articles of iron and steel etc., - Request
of the Davanagere Cotton Mills Ltd, for
exemption

C M 39-54-29

Sn BA
24/6

Reference - Your letter No L 2828-9/CM 39-54-18 dated
16-6-1954

Kind reference is invited to Schedule No 30 of the Schedule
to the Octroi Bye-laws of the Municipality. According to this
octroi is leviable on all iron and steel materials at Ps 2/-
ad-valorem and the same is being levied on all articles imported
for use in the city irrespective of the purpose to which they are
put to.

Yours faithfully,

(N. Lakshman Rau).
Municipal Commissioner

Forwarded with compliments,

For 21/6

(K. Puttaswamy).
President.

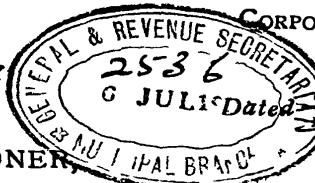
PSK

(15)

CORPORATION OF THE CITY OF BANGALORE

No A3/P R 66/54-55

Enc. one Notice

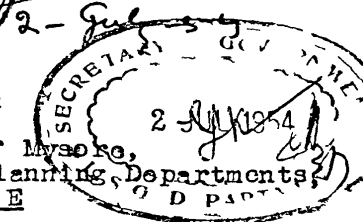


CORPORATION OFFICES,
BANGALORE

FROM

THE COMMISSIONER,
CORPORATION OF BANGALORE,
BANGALORE

Dated 30th June 1954.



TO

The Secretary to the Government of Mysore,
Local Self Government and Planning Departments,
BANGALORE

SIR,

Subject - Levy of Octroi on capital goods, Finished
articles of Iron and Steel etc, Request of
the Davangore Cotton Mills, Ltd, for
Exemption

Reference - Your letter No L 2828-9/C M 39-54-18 dated
16th June 1954

With reference to your letter quoted above I write
to state that the finished articles of iron and steel,
except building materials are not subjected to the levy
of octroi

A list of the schedule of the dutiable articles
is also enclosed

Yours faithfully,

VKR 30/6/54

Handwritten signature
(K. HENJERAPPA)
COMMISSIONER

Corporation limits whenever required to do so by the octroi
searching for articles liable to octroi

(c) Breach of clause (b) of this bye-law shall render the offender liable on conviction to a
fine not exceeding rupees fifty, provided that if the offender is a person other than the owner of such
vehicle and is not traceable the owner of such vehicle shall be punished as if he himself has committed
the said offence

6. A table showing the octroi leviable as per Schedule II shall be open to the inspection of
any person at the Corporation Office and copies thereof shall be supplied without any charge to any
person requiring the same. Such table shall also be affixed in a conspicuous place at every look-out
where octroi is levied

CORPORATION OFFICES, BANGALORE CITY,

No. A I-C 15-50-51, Dated 4th August 1952

NOTICE

The appended draft bye laws for the levy of octroi on animals or goods or both are published under Section 371 of the City of Bangalore Municipal Corporation Act, 1949 for the information of the public. The draft bye laws will be proceeded with as laid down in sub section (b) of section 371 of the Corporation Act. Printed copies of the draft bye laws are kept at the Municipal Offices (City and Civil Station area) for public information and all persons are permitted to peruse them during office hours free of charge. Printed copies of the draft bye laws will also be available for sale at annas two per copy.

B M ABU BAKER,
Commissioner

Bye Laws framed by the City of Bangalore Municipal Corporation under Clauses (a) to (d) of Sub Section (32) of Section 367 of the City of Bangalore Municipal Corporation Act, 1949, (Act No LXIX of 1949), for the Levy of Octroi on Animals or Goods or both, brought within the Octroi Limits of the Corporation of the City of Bangalore, for consumption or use therein

1 DEFINITIONS

In these bye-laws, unless there is anything repugnant in the subject or context —

(a) "Central Octroi Office" means the octroi offices situated in the City Area and in the Civil Station Area for collection of octroi as provided in these bye-laws and includes the Bonded Warehouses attached to them

(b) "City of Bangalore or 'City" means the area comprised in the Bangalore City and the Civil Station of Bangalore as defined in clause (9) of section 3 of the City of Bangalore Municipal Corporation Act, 1949

(c) "Commissioner" means the Commissioner of the City of Bangalore Municipal Corporation

(d) "Dealer" means a person carrying on the business of buying and selling dutiable articles whether whole-sale or retail and whether or not in conjunction with any other business and includes an agent or attender or any employee engaged by him

(e) "Octroi Lookad" means the octroi post situated on the main roads or cross roads described in Schedule I at which all vehicles and animals are stopped for purchase of inspection of goods liable for octroi and includes octroi posts in Cantonment and City Railway Station Parcel Offices and Goods Sheds and the Bangalore East Railway Station

(f) "Retail Dealer" means any person who is engaged in the business of buying dutiable articles locally and selling them for purposes other than resale

(g) "Wholesale Dealer" means any person who is engaged in the business of importing dutiable good from outside the Corporation limits and selling them to others for purpose of re-sale and includes any person who transacts business on his behalf

2 Octroi limit for the purpose of collecting octroi shall be the Corporation limits

3 No articles liable to octroi shall be brought within the Corporation limits except by one of high roads and the cross roads or streets described in Schedule I, here on annexed or by the Railway

4 All persons bringing into or receiving from beyond the octroi limits of the City any such articles or any conveyance or package containing such articles liable to octroi shall stop such articles, conveyance or packages at the octroi lookads on the high roads cross roads and railway station described in Schedule I, in order to enable the octroi officer in charge to inspect the same

5 (a) The octroi posts at which the articles, conveyances or packages shall be liable to inspection shall be the lookads on the high road as well as the cross roads described in Schedule I the Bonded Warehouses and the City Cantonment and Bangalore East Railway Stations including all their gates and the Central Octroi Offices. Every person bringing dutiable good within the City shall report the fact, at the first of such posts on the route by which they are brought. All officers of the Octroi Department not below the rank of a munsaddi are authorised to inspect the contents of any conveyance or package under section 131 of the City of Bangalore Municipal Corporation Act 1949

(b) All persons driving vehicles shall stop them at the octroi lookads when entering the Corporation limits whenever required to do so by the octroi staff for the purpose of examining and searching for articles liable to octroi

(c) Breach of clause (b) of this bye-law shall render the offender liable on conviction to a fine not exceeding rupees fifty provided that if the offender is a person other than the owner of such vehicle and is not traceable the owner of such vehicle shall be punished as if he himself has committed the said offence

6 A table showing the octroi leviable as per Schedule II shall be open to the inspection of any person at the Corporation Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every lookad or office at which octroi is levied

7 When the goods have been examined at the octroi lookad a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi lookad mitsaddi. On receiving such pass the importer shall forthwith bring the taxable goods to the Octroi Office, accompanied by a peon provided that if the duty to which goods are liable does not exceed eight annas, the octroi lookad mitsaddi may unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received. Provided also that in the case of goods imported by railway, the Inspector or other officer-in-charge of the octroi lookad at the City and Cantonment Railway Stations may, in the same manner receive duty not exceeding three rupees.

8 When goods accompanied by a pass as aforesaid are brought to the Central Octroi Office they may be unloaded and weighed and counted by the Octroi Superintendent of the Central Octroi Office. Upon ascertainment of the octroi payable on the goods as laid down in Schedule II the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the Octroi Superintendent of the Central Octroi Office for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass one copy of which shall be filed in the Office and one copy returned to the octroi lookad from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining an export pass on payment of annas four and subjecting the goods to the escort of an octroi subordinate.

9 With a view to the appraisement of the value of the goods when the tax is assessed on value the importer may be called upon to produce the invoice of the goods for the inspection of the Octroi Superintendent of the Central Octroi Office. Whenver the invoice produced by an importer is in a language other than English or Kannada he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the Octroi Superintendent of the Central Octroi Office to be false or unduly low the value of the goods shall be assessed by the Octroi Superintendent of the Central Octroi Office estimated at current rates and octroi levied accordingly.

EXPLANATIONS

() When the appraisement of the value of goods is made on the basis of the invoice the value shall include all expenses, such as, packing charge, freight charges, sales tax, excise duty, customs duty, forwarding and clearing charges, cart hire, charity, etc. less trade discount shown in the invoice.

() When the importer produces an invoice or a declaration which is found to be false, he shall on conviction before a Magistrate be punishable with fine which may extend to ten times the value of octroi on such goods or Rs. 100 whichever may be greater.

10 Any carrying agent through whom goods are imported on behalf of persons residing within the City or any whole-sale importer may with the previous approval of the Commissioner in each case be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, on his depositing as security such amount not being less than Rs. 250, as may in each case be fixed by the Commissioner provided that he makes arrangements to the satisfaction of the Commissioner for the supply to the Corporation of correct and detailed lists of all such goods with the names of the consignee in each case. Every such agent shall be responsible for the payment of octroi on all goods which may have left his premises without octroi having been paid.

Provided that the Commissioner may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit, or such portion thereof, as may remain to his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit-holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

BONDED WAREHOUSE

11 The Municipal Corporation shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-Law No. 8.

12 The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays. Arrangements shall however be made on such days by the Octroi Superintendent of the Central Octroi Office for dealing with perishable articles such as, betel leaves, etc.

13 Any importer depositing goods in the Bonded Warehouse shall, unless the Octroi Superintendent of the Central Octroi Office has, previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule III) of the description, weight, quantity, and if necessary, of the value of such goods.

14 A receipt in the form appended (Schedule IV) shall be given by the Octroi Superintendent of the Octroi Office for all goods deposited in the Bonded Warehouse and a register shall be maintained for record of all goods so deposited. It is the duty of the depositor to obtain a receipt for articles deposited by him, and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

15 The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the Octroi Superintendent of the Central Octroi Office may refuse to deliver the articles.

16 If the depositor does not himself take the delivery of the article deposited in the Central Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may, at the discretion of the Octroi Superintendent of the Central Octroi Office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Octroi Superintendent of the Central Octroi Office.

17 Any person who has deposited goods in the Bonded Warehouse may break bulk, or change the packing thereof on application to the Officer-in-charge of the Bonded Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods on payment of annas four covered by an export pass subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible before they are taken from the warehouse, be stamped by the officer-in charge so as to show that they are under bond

The export pass shall be in triplicate, the original being retained by the officer-in charge of the Warehouse, and the duplicate and the triplicate delivered to the Exporter

For every export pass granted under this rule, a fee of four annas shall be charged

18 No goods shall be allowed to leave the Bonded Warehouse until storage fee has been paid thereon under the following rules —

- (1) Goods shall be allowed to remain 24 hours free of charge
- (2) After that period fees shall be charged for seven days or portion thereof as laid down in Schedule V
- (3) Double fees shall be charged after seven days provided that the Commissioner may, in his discretion allow a reduction in, or exemption from such penal fees
- (4) The date of admission and removal of goods shall reckon as one day, close holidays shall not be taken into account in reckoning the fees payable provided they are cleared on the next working days When delay is caused by the inability of the Officer-in-charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned

19 The Commissioner may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Corporation limits and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

20 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the Commissioner

21 All perishable commodities remaining uncleared or unclaimed after 48 hours, shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods, notice of such sale be posted for seven days at the Bonded Warehouse and at the Corporation Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

22 When any goods are sold under bye law No 21, the sale proceeds shall be credited to the Corporation funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale proceeds exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the Commissioner At the expiry of one year or after all claims received during that period have been duly disposed of, the balance shall be credited to Corporation funds No claims shall be admitted after the said period of one year, except by special permission of the Corporation

23 The Corporation shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse while such goods are being passed in or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods

Any person may, with the sanction of the Commissioner, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment, and subject to such conditions as may in each case be fixed by the Commissioner

REFUNDS

25 On all articles on which octroi duty has been paid and which are subsequently exported beyond the octroi limits without breaking bulk, refunds shall, subject to the following rules be granted at the rates originally charged at the time of import provided that no such refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within three months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

Provided that—

- (a) if the timber in log is sawn into scantlings and exported, a refund of 75 per cent of the octroi duty levied on the log at the time of import may be granted
- (b) when tobacco is manufactured into cigarettes and exported, a refund of 87½ per cent of the octroi duty levied on the raw material at the time of import may be granted,

Note—The concessions under bye-laws No 25 (a) and (b) apply only to factories and not to petty dealers in timber and tobacco

- (c) a deduction of 10 per cent of octroi duty on piece goods and other articles not mentioned in clauses (a) and (b) above shall be made before refunding the amount of the duty paid on the exportation of the goods,
- (b) refund on cloths and other dutiable articles will be granted only on packages or boxes containing the same, provided such packages or boxes have been got sealed by the seal of the Central Octroi Office before their removal from the office on payment of duty thereon

26 Any person claiming refund under the above bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form prescribed in Schedule VI He shall fill up the columns 1 to 10 of the application signing and dating the same before he presents it at the Central Octroi Office He shall produce for record in office a certified copy of the invoice as per which duty was paid on the article at the time of its import



27 Any person who has been exempted under bye law No 10 from production of goods at the Central Octroi Office on import shall, subject to the same conditions, be exempted from the production of goods to be exported

28 The Octroi Superintendent of the Central Octroi Office on being satisfied as to the identity of the goods produced with those for which the receipt has been granted or the validity of the claim, shall fill up the columns 11 to 15 and also the coupon and hand over the form to the exporter

29 All goods exported under such pass and also all goods exported under export pass under bye-law No 17, shall be produced by the exporter at the octroi station of exit

30 The octroi subordinate in charge of the station of exit shall satisfy himself that the goods produced, as being covered by the pass, correspond with the entries in the pass presented with them

31 If the goods are being exported otherwise than by rail, and if the consignment appears to be duly covered by the pass, the octroi subordinate in charge of the station shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods exported are under an ordinary export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of the superior are received.

32 If the goods are for export by rail the octroi subordinate in charge of the station of exit retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he shall then endorse on the reverse of the form and also on the coupon the number and date of the railway receipt and shall return the form retaining the coupon subject to disposal in the prescribed course of business.

33 In all cases in which refund is claimed, the form duly endorsed as provided by bye-law Nos 31 and 32 respectively, must be produced at the Central Octroi Office by the person seeking the refund, and, if after due check, the Octroi Superintendent of the Central Octroi Office is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs 20—forthwith pay the same to the person presenting the refund export pass. If the amount to be refunded exceeds Rs 20— or, if the Octroi Superintendent of the Central Octroi Office sees any cause to refuse payment of any sum claimed the claim shall be forwarded for the orders of the Commissioner.

GENERAL

34 Importers of dutiable articles shall if called upon by a requisition in writing signed by the Commissioner within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods, or to Rs 25 whichever may be less and to the payment of the octroi duty on the articles unaccounted for.

35 Any person importing or exporting dutiable articles who infringe bye-laws Nos 4 5 7 8, 13 and 29, shall be liable to fine not exceeding Rs 50

PART 11

GRANT OF LICENSES FOR TOBACCO AND BETEL LEAVES AND GREEN AND DRY (COPRA) COCOANUTS IN THE CORPORATION LIMITS

36 Articles for which license shall be obtained

It shall not be lawful for any person to sell or offer or keep for sale or import either by wholesale or retail the following articles liable to octroi duty without a license

- (1) Tobacco in any form
- (2) Betel leaves
- (3) Green and dry (Copra) cocoanuts

For the purpose of this rule, the license fees per annum (official year) shall be as prescribed in Schedule VII

37 The conditions subject to which licenses are granted shall be as in the forms appended

38 It shall be competent for the Commissioner to grant, suspend, withhold, withdraw or refuse licenses under these rules

39 It shall not be lawful for any person to import, keep sell or offer for sale tobacco in any form or betel leaves or green and dry (copra) cocoanuts for which a license is required under these bye-laws when such license has not been taken and after such license is refused, suspended withdrawn or cancelled

40 Any person infringing these bye laws shall be liable on conviction before a Magistrate to a fine not exceeding Rs 20 and to a further fine not exceeding Rs 5 for every day after such conviction during which such infringement continues, provided that the total amount shall not exceed Rs 100

Octroi No

WHOLESALE OCTROI LICENSE

Licencee fee Rs 6

(Granted under the Octroi Bye laws framed by the City of Bangalore Municipal Corporation under Section 367 (32) of the City of Bangalore Municipal Corporation Act of 1949)

Name of the License Holder

Residence

Name of Vendor

Residence

Articles for which license is issued

20

You are hereby authorised to vend the above articles by wholesale, subject to the provisions of the license issued from the Bonded Warehouse, or the Central Octroi Office of the City of Bangalore Corporation,

1 That this license shall only be in force till the 31st March 1955, and that it shall be exhibited to any octroi officer when he shall lawfully call for the same

2 That due written notice of the despatch of all consignment of _____ to your address and probable date of arrival within the Corporation limits be given to the Officer-in-charge of the Bonded Warehouse, that these goods be brought within the Corporation limits between the hours of 6 A M and 6 P M and by any of the public high roads described in the schedule hereto annexed or by the railway, and that the parties in charge report themselves to the first lookad reached within Corporation limits, a peon from which will accompany the consignment to the Bonded Warehouse, and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the octroi mutsaddi or the Officer-in-charge of the Corporation Bonded Warehouse

3 That all octroi articles attempted to be introduced within the Corporation limits after 6 p m before 6 a m or by any route other than the railway or the public roads or cross roads or streets described in Schedule I, will be considered as contraband and treated as having been imported illegally

4 That the articles subject to the octroi duty above mentioned shall not be introduced into your premises or place of business without payment of octroi thereon

5 That when by this license you are authorised to vend tobacco in any form an account in the form prescribed in Schedule VIII shall be kept by you of all stock of tobacco imported and disposed of either by sale within the City or exported beyond the Corporation limits and that such account shall be open to the inspection of any octroi officer above the grade of a peon and shall be submitted to the Bonded Warehouse on the 10th of every month for verification

6 That no dutiable articles intended for consumption in the City of Bangalore shall under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond the Corporation limits

7 That this license be not transferable by sale gift, mortgage or otherwise, and that no person except such as are named herein shall have power to act under it

8 That when by this license you are authorised to vend un-manufactured tobacco you shall weigh at least ten maunds of tobacco every month in the Central Octroi Office

9 That you shall deposit Rs. 100 as security for the due observance of the conditions of this license, the whole or part of it being liable to be forfeited as the Commissioner may direct for breach of any one of the conditions of this license

No

Class

License fee Rs. 3-0-0

RETAILS OCTROI LICENSE

(Granted under the Octroi Bye-Laws framed by the City of Bangalore Municipal Corporation under Section 367 (32) of the City of Bangalore Municipal Corporation Act of 1949)

Name of license holder

Residence

Name of vendor

Residence

Articles for which license is issued

You are hereby authorised to store and vend subject to the provisions of this license the following articles on the premises No _____ within the Corporation limits of the City of Bangalore,

Description of articles

(1) That the said premises may be inspected by any octroi Officer at any time in the manner prescribed by the Bye-laws

(2) That all _____ in the said premises and purchased or sold by you shall have paid duty and shall have been purchased at the Central Octroi Office or from a duly licensed dealer

(3) That no _____ will be permitted to be stored or sold in any place other than the licensed premises and any found in an unlicensed premises will be contraband and treated accordingly

(4) That this license shall be in force only for twelve months viz from 1st April 1955 to 31st March 1956, and that it shall be exhibited to any octroi officer who shall lawfully call for the same

(5) That this license shall not be transferred by sale gift mortgage or otherwise, and that no persons except such as are named herein shall have the power to act under it

(6) The license holder is required within 15 days from the date of issue of this license to have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly printed thereon in English and Kannada

Number of License

Name

(7) That when by this license you are authorised to vend un-manufactured tobacco, you shall purchase at least one maund of tobacco every month from any license wholesale dealer

(8) That you shall deposit Rs. 10 as security for the due observance of the conditions of this license, the whole or part of it being liable to be forfeited as the Commissioner may direct for the breach of any of the conditions of this license

(9) That when by this license you are authorised to vend tobacco in any form an account shall be kept by you of all stock of tobacco purchased and sold and that such account shall be open to inspection by the Octroi Superintendent or any of his staff above the grade of a peon

(10) That this license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi bye-laws

PART III

RULES UNDER BYE-LAW No. 19 RELATING TO THE STORING OF DUTIABLE ARTICLES IN THE OCTROI BONDED WAREHOUSE BY WHOLESALE DEALERS

41 In these rules the expression 'Tobacco' shall include unmanufactured as well as manufactured tobacco and the expression 'Trade Packing' shall include packages, cases, boxes, mats, ropes and all articles whatsoever used in packing tobacco.

42 Subject to the provisions herein after contained and with the permission of the Commissioner, a room or rooms in the Bonded Warehouse may be allotted free of rent to any wholesale dealer in tobacco.

43 Every wholesale dealer to whom a room has been allotted shall maintain a lock on the door the key of which shall be in his possession in addition to the lock placed thereon by the Octroi Officer.

44 Every wholesale dealer shall put up a sign-board over the room allotted to him with his name legibly painted thereon in Kannada and English.

45 Every wholesale dealer depositing tobacco in the Warehouse shall at the time of deposit which and keep it separate from every other consignment of tobacco previously deposited by him, if any and shall keep an account for every consignment separately.

46 All tobacco shall be warehoused in the trade packing in which it was received at the warehouse, provided—

(a) That the Commissioner or any officer, of the Corporation of or above the grade of Octroi Superintendent may at any time direct that any packages containing tobacco lodged in the warehouse shall be opened, weighed or otherwise examined and after such examination cause it to be sealed and marked in such manner as the Commissioner or the officer may deem fit.

(b) That any wholesale dealer may sort, repack and repack his tobacco as shall be necessary for the preservation, sale, or disposal thereof, or may take such part of it for sample or for local consumption as may be allowed by the Octroi Superintendent, on payment of the duty provided the package in each case is repacked in its original packing or in such other way as may be specially approved by the Octroi Superintendent.

47 Wholesale dealers shall not be permitted to deposit or remove for local consumption less than one maund (24 lbs) of tobacco in a single transaction and any wholesale dealer whose removals for local consumption in any one month fall below 10 maunds may at the discretion of the Commissioner, be required to vacate the room or rooms allotted to him or in the alternative, to pay a godown rent of Rs 4/- per room for the month during which such removals fall short of the minimum prescribed.

48 The weight of the trade packing will be excluded while regarding the weight of the tobacco deposited. While issuing from the warehouse unmanufactured tobacco due allowance will be made on account of deficiency due to drying. No such allowance will be made on manufactured tobacco.

49 Where any wholesale dealer makes no removals continuously for six months from the warehouse, his tobacco shall be removed by the Octroi Supdt from the room or rooms allotted by breaking open, if necessary the lock put on by the wholesale dealer and shall be dealt with as provided for by bye-law No. 21.

50 At each removal of tobacco from the warehouse all godown rents due shall be recovered along with the duty payable. Refusal to pay the same will render the tobacco liable to be dealt with under bye-law No. 21.

PART IV

RULES TO REGULATE PAYMENT OF REWARDS TO INFORMANTS IN CASES OF SMUGGLING OF ARTICLES LIABLE TO OCTROI DUTY WITHIN THE LIMITS OF THE CITY OF BANGALORE—MUNICIPAL CORPORATION

51 The Commissioner may award to any person who gives information leading to the detection of offences of smuggling goods liable to octroi duty a reward of one half of the fine recovered, and in special case the full amount of fine, and in case in which conviction is not secured but duty is recovered half the amount of such duty, and in special cases, the full amount thereof, at his discretion.

52 The Commissioner may sanction rewards to subordinates of the Octroi department who are responsible for detecting offences under octroi rules subject to the following maximum.

(1) In the case of fine imposed by courts, half of the fine may be given as reward.

(2) When the cases are compounded half of the compounding fee may be given and

(3) In cases where the accused does not pay the fine, and only the value of the confiscated goods is realised, two-thirds of the net value after deducting all expenses including the duty may be given.

PART V

RULES REGARDING LEVY OF OCTROI ON GOODS RECEIVED THROUGH POST

53 Post Offices within the limits of the City of Bangalore Municipal Corporation which are and may be constituted as delivery offices shall be treated as lookouts for the purpose of levying duty on articles received through Post Office.

54 Any person receiving articles through Post Offices liable with octroi duty under the bye-laws in force shall pay the duty to the octroi official on duty in or near the respective delivery offices. In the case of Head Post Office, however duty shall be paid at the Central Octroi Office situated in the Civil Station Area.

55 The addressee or any agent of the addressee or the person receiving from or taking delivery of articles through the Post Offices shall file a declaration about the contents or value of the articles together with the documents such as invoices, receipts or correspondence.

56 If no such declaration is filed and no duty paid, the person receiving the articles into the Corporation limits, or the addressee whether resident within the Corporation limit or not, shall produce the articles or cause them to be produced before the octroi office concerned within six hours of the receipt.

57 Any person failing to comply with any of the bye-laws contained herein will be liable for prosecution and shall on conviction by a Magistrate be punishable with a fine of Rs 50 or fine which may extend to ten times the duty liable not exceeding Rs 500.



Schedule I—(Bye-law No 3)
LIST OF OCTROI POSTS OR OOKADS

Names of Routes	Names of Ookads or Octroi Posts
1 Railway Stations and all their gates including platforms	Bangalore City and Bangalore Cantonment Railway Stations and Goods yards of the said Stations and Bangalore East Railway Station
2 Malleswaram Railway Station	Malleswaram Railway Station
3 Mysore Road	Mysore Road Ookad
4 Magadi Road	Magadi Road Ookad
5 Hosur Road	Hosur Road Ookad
6 Old Kankanhal y Road	Kankanhal y Road Ookad
7 Bellary Road	Bellary Road Ookad
8 Sampige Road	Sampige Road Ookad
9 Subedar Chattram Road	Subedar Chattram Road Ookad
10 New Kankanhal y Road	Jopparahalli Ookad
11 Kanakanapalya Road	Jopparahalli Cross
12 Oosur Road	Oosur Road Ookad
13 Devarajeevanhal y Cart Track Nagavar or Tannery Road	Tannery Road Ookad
14 Roads from Kasarpalli and Banswadi	Richards Town Ookad
15 Do Do	Banswadi Road Ookad
16 Subbannapalya Cart Track, Krishnarajapur Cart Track	Kalhalli Ookad
17 Old Madras or Kolar Road Laccoondi Cart Track	Old Madras Road Ookad
18 Cart tracks from Thippasandra and Kodaballi Domlur Road Agram Road	Domlur Road Ookad
19 Cart tracks from Ijjipur etc Cart tracks from Koramangala	Vann rpet Ookad
NAMES OF CROSS ROADS OR STREETS	
1 Sampige Road Cross	Sampige Cross
2 New Thurukarapalya Cross Road	Thurukarapalya Cross
3 New Sawar Lines Road	Hebbal Cross
4 Binny Mills Road Cross	Magadi Cross
5 Mysore Road Cross	Mysore Cross
6 Bull Temple Road	Gav pur Cross
7 Cart tracks from Ijjipur and Keramangala	Ijjipur Cross
8 Agram Road	Agram Cross
9 Lawondi Cart Track	Cambridge Road Cross
10 Krishnarajapuram Road	Jeevanahalli (City & Town) Cross

Schedule II (Bye-laws Nos 6 and 8)
OCTROI

Cocoanuts, fresh (green)—(per 100)	R 0—8—0	
Cocoanuts dry (opra)—(per maund of 24 lbs)	Rs 0—8—0	
Betel leaves (per 100)	Rs 0—0—2	
Sugar of all kind except brown sugar as magadam sakkare	Rs 1—0—0	per cent advalorem
Bran	Rs 1—0—0	per cent advalorem
Oats	Rs 1—0—0	per cent advalorem
Chaff	Rs 1—0—0	per cent advalorem
Horsegram	Rs 1—0—0	per cent advalorem
Vegetable ghee Deodorised oils Hydrogenated oils, and Vegetable products per maund of 960 tolas	Rs 0—2—0	
Foreign raw silk	R 2—0—0	per cent advalorem
Foreign Art silk and foreign art silk yarn	Rs 1—9—0	per cent advalorem
Coffee	Rs 1—9—0	per cent advalorem
Tea	R 1—9—0	per cent advalorem
Tallow whale oil, fish oil and all fats per maund of 960 to as	Rs 0—2—0	
Cement	Rs 1—9—0	per cent advalorem
Cuddapah slabs	Rs 1—9—0	per cent advalorem
Iron building materials (Appendix "B)	Rs 1—9—0	per cent advalorem
Foreign Soaps	Rs 1—9—0	per cent advalorem
Kerosene Oil (per tin of 4 gallons)	Rs 0—2—0	
Teak and Honne in logs (50 c ft)	Rs 3—0—0	
Teak and Honne—awn (50 c 't)	R 4—0—0	
Blackwood, in log (50 c ft)	R 2—0—0	
Blackwood—swan (50 c ft)	Rs 7—0—0	
Other wood in log (50 c ft)	Rs 1—0—0	
Other wood in sawn (50 c ft)	R 1—8—0	
Roofing tiles,—Mangalore pattern	Rs 1—9—0	per cent advalorem
Tobacco (per maund of 24 lbs) including cigarettes cigars, beedies snuff and gudack and in other form	Rs 3—0—0	
Tobacco dust (per maund of 24 lbs)	Rs 0—8—0	
Piece goods and other textile fabrics and manufactured articles of clothing and dress (Appendix A')	R 1—9—0	per cent advalorem (3 pies on each rupee worth)
New Gunnies	Rs 1—9—0	per cent advalorem

N B—Certain articles which are otherwise dutiable may be exempted from octroi as heretofore as follows —

(1) Personal baggage of travellers, goods bonafide property of Government at time of import and accompanied by an invoice certified by the departmental head concerned that the property contained therein belongs to Government

(2) Goods which are declared not to be intended for use or consumption within the octroi limits of the Corporation of the City of Bangalore and are taken to the Bonded Warehouse as provided in the bye law, provided that, if such goods be not exported, they shall pay the duty

(3) Six green cocoanuts, six dry (copra) cocoanuts, 100 be el leaves and one seer of tobacco if brought for personal consumption by bonafide travellers or passengers in railway train

(4) Piece-goods which are exported by the local merchants from within the octroi limits of the Corporation of the City of Bangalore to outside places, if they are returned back by the addressee and received by the sender within 60 days from the date of despatch provided the goods are produced at the Central Octroi Office before despatch with a duplicate list showing the description and valuation of the articles sent and the goods so received back are proved to be the same as those that were originally despatched, the list will be checked and certified to serve as proof for identity of the goods

(5) Mysore made cumblies imported into octroi limits of the Corporation City of Bangalore

(6) Handspun and hand woven khaddar imported into the octroi limits of the Corporation of the City of Bangalore

(7) If registered insured or V P parcels other than those referred to in para 4 above are returned undelivered by the postal authorities within 60 days from the date of despatch of such parcels may be exempted from octroi, provided that the parties produce sufficient evidence from the postal authorities in support of their claim, and provided also that the unopened parcels are produced at the Central Octroi Office for examination

This exemption does not apply to goods which were opened by the consignee and repacked and returned to the consignor

APPENDIX 'A'

List of Articles falling under the Category of 'Piece goods and other Textile Fabrics, and Manufactured Articles of Clothing and Dress'

Sl No	Names of Articles	Manufactured from	Uses
1	Neck-ties and Bows	Silk, Cotton etc	As worn by ladies & gentlemen
2	Collars	Linen flannel lace etc	do
3	Braces	Cotton, elastic etc	As worn by gentlemen
4	Belts with or without buckles and cummerbands	Silk Cotton and linen etc	As worn by ladies and gentlemen
5	Corsets and Drill covered corset shields	Cotton and linen etc	do
6	Laces	Silk and cotton etc	For trimming Ladies and children
7	Trimmed jumps with or without balls fringes and beads etc	Silk and Cotton	Worn over dresses by Ladies
8	Ribbons (narrow and broad)	Silk and Satin	For trimming hats and dress making bows etc
9	Braids tape and cords	Silk and Cotton	For trimming hat and children's suits etc
10	Under vest, ready made	Silk Cotton and Wool stitched woven and knitted	
	Shirts ready made	do do	
	Drawers do	do do	
	Lady's Dresses made	do do	
	Children's made	do do	
	Gent's Suitings & Clothing	Cotton and Woollen	
11	Handkerchiefs hemmed and stitched	Cotton and Silk	
12	Mufflers do do	Woollen Cotton and Silk	
13	Napkins do do	Cotton and Linen	
	Towels do do	do	
	Table cloths and Tea cloths stitched	do	
14	Hats, Caps Bonnets and other headgear	Silk, Woollen Felt Fith Cotton straw-trimmed	
15	Stockings and Socks	Cotton Woollen and Silk	
16	Gloves	Silk and Leather	
17	Boots, Shoes and Slippers also bootkins	Leather, Cloth Canvas Grass etc	
18	Morocco cloth or imitation leather	Linen and Cotton etc	For lining carriages and making soft shoes
19	Boas, feathers, flowers etc	Feathers Cotton, Silk etc	Worn by ladies and for hat adornments
20	Bibs fronts or sinelets etc	Cotton, Linen and Wool etc	As used by children and ladies
21	False Cuffs, False shirt fronts	Linen and Cotton etc	As used by Gents and ladies
22	Hairpads and fronts	Wire and Cotton linen coverings	do Ladies
23	Holdalls	Check, Waterproof Canvas Khaki Twill Fitted handles straps etc	do Travellers
24	Shawls Opera and Shoulders wraps	Woollen Silken Woven and Knitted	
25	Trimmings and braids	Cotton, Linen and Silk	As used for ladies and children's wearing apparel and furnishing purposes
26	Carpetings	Hemp Jute etc	
27	Bath mats	Made of thick towelling etc	
28	Pillow cases and Quilts and ready made pillow and cushions	Cotton Silk, satin etc	
29	Dress preservers Dr s shields	Cloth	For use with wearing apparel
30	(a) Kamblies, blankets (b) Coarse cotton (c) Fabrics of hemp o jute (d) Cotton and Linen Piece-goods (e) Woollen piece-goods (f) Silken piece-goods (g) Embroidery (h) Other Textile Fabrics including plastic and rayon fabrics		Manufactured articles of clothing and dress Umbrellas

APPENDIX B

List of Articles coming under Iron Building Material

- I All structural sections —
 - (a) Heavy sections, beam girders, including compound channels plate girders, R S joints
 - (b) Light sections—Light joints channels angles, trees, flats specials of steel sections and bars
- of all sections and various sections used for nical trusses gates etc
- II Rails of all sections
- III Plates of sheets, galvanized plain sheets, black strips galvanized sheet extras roofing gutter and down pipe fixings

- IV Miscellaneous —
- (a) Cast iron pipes, wrought iron pipes and fittings steel pipes and fittings, galvanized iron pipes, iron rain water pipes, and cast iron sanitary fittings
- (b) Hinges, pad locks bolts pillar brackets screws bolts, nuts, and washer rivets and other iron fittings of door window ventilators, etc., such as tower bolt, eye letts, hooks rings handles, locks etc
- (c) Wire nails of various sizes
- (d) Wires of various sizes
- (e) Wire net of all sizes, weldmesh of all sizes, expanded metals page woven wire fencing
- IO fabrics
- (f) Cast iron ventilators, ornamental grills and railings
- (g) Cast iron and wrought iron supports and pillars
- V Zinc sheets both plain and corrugated
- VI All steel and other iron materials including tools and other instruments used for building
- N B —Both spare parts as well as finished articles made of iron and steel which are used for building purposes, whether new or old pertaining to the above will be subject to the levy of octroi duty

Schedule No III (See Bye Law No 13)

To The Octroi Superintendent Octroi Office Bangalore

Please receive the undermentioned goods and deposit them in the

No of deposit or	Description of articles deposited	Number of Packages etc	Distin- guishing marks if any	Weight		Measure- ment		Quan- tity	Value	Re- marks
				Md	Sr	C ft	in			

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provision of Bye-laws Nos 14 to 18 20, 21 and 22

Witness—

Signature
Address

Signature of Depositor

Address—
Date—

Schedule No IV (See Bye law No 14)

Octroi Office Bangalore

Received for deposit the undermentioned goods from

Receipt No	Consignment No and Date	Goods Deposit Note No	Name and Des- cription of article	Number of articles	Remarks

Goods Keeper

Head Clerk

Octroi Superintendent

Schedule V (See Bye-law No 18)
STORAGE FEE

Description	Rate per day		
	Rs	A	P
Tobacco per maund of 24 lbs or portion thereof	0	1	0
Timber, sawn per 50 c ft or portion thereof	0	2	0
Timber in log per ton of 50 c ft or portion thereof	0	2	0
Tiles for 1000 or portion thereof	0	2	0
Piece goods per bale bundle or case of 400 lbs or over or, bundle case or bale of 6 dozs or over	0	2	0
Piece goods per bale bundle or case less than 400 lbs or per bale bundle or case of less than 6 doz	0	2	0
Sugar Horsegram bran oats and chaff for 400 lbs or fraction thereof	0	1	0
Betel leaves per 1000	0	0	6
Green cocoanuts per 100	0	0	6
Dry (copra) cocoanuts per maund of 24 lbs	0	1	0
Vegetable ghee per maund of 24 lbs	0	1	0
Vegetable products, refined oils, deodorised oils hydrogenated oil, per maund of 960 tolas weight of 24 lbs	0	1	0
Tobacco dust per maund 24 lbs or fraction thereof	0	1	0
Foreign yarn per bundle, bale or case	0	2	0
Foreign raw silk per bundle bale or case	0	4	0
Cummy per bundle bale or case	0	1	0
Coffee per 400 lbs or fraction thereof	0	1	0
Tea per 400 lbs or fraction thereof	0	1	0
Tallow per maund of 24 lbs or fraction thereof	0	1	0
Cement per 1 cwt	0	1	0
Guddapah slabs per every 50 sq feet or fraction thereof	0	1	0
Buildings materials per ton or fraction thereof	0	1	0
Foreign soaps per case or fraction thereof	0	1	0
Kerosene oil per tin of 4 gallons or fraction thereof	0	1	0
Foreign art silk per bale, case or bundle	0	2	0

Schedule VI (See Bye law No 26)

CORPORATION OF BANGALORE

Form of Application for Refund of Octroi on goods exported from the Corporation

M A M 42

To be filled up by the exporter										To be filled up by the verifying officer					Coupon
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Description of goods	Quantity number or value	Nature of exporter with address in full	Name of person receiving this application with address in full	Place to which the goods are to be exported	Name of consignee with address in full	Name of Ookad at which the goods are to be exported	Date and hour at which the goods are to be exported	Means of conveyance	Particulars of pack ages & number of bags, packets, etc	Deduction to be made from the quantity of goods	Why deducted	Net quantity value or number	Rate of Octroi	Amount of refund	

Application No (See reverse)

Endorsement by Verifying Officer

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15

I have this day at A M / P M attested myself that they agree with details of the application

Signature of Verifying Officer

I intend exporting the goods mentioned above from this Corporation. Please refund the duty thereon to me as my authorised agent

Signature of Exporter or his

Authorised Representative

Endorsement by the Mutsaddi at the Ookad of Export

I certify that the goods numbering weighing mentioned in his application passed out of the Municipal limits in my presence on at

Signature of Mutsaddi at Export Ookad

REPORT OF REFUND CLERK

Checked and agreed with Refund Ledger (the exporter has produced Railway Receipt No in proof of export)

Signature of Refund Clerk

ORDER OF THE DISBURSING OFFICER

Pay Rs annas pies

Date

PAYEE'S ACKNOWLEDGMENT

Signature

I acknowledge receipt of the amount entered in the payment order, namely, Rs — As — P — (in words)

Date

Signature of Payee

Certified that the goods mentioned in this application have actually passed out of Corporation limits in my presence

at

Signature of Mutsaddi at Export Ookad

Schedule VII
LICENSE FEE FOR COCOANUTS, BETEL LEAVES AND TOBACCO

	Name of article	Rate per annum	Deposit
1	Wholesale dealers in dry (copra) and green cocoanuts	Rs 6—0—0	Rs 100
2	Wholesale dealers in betel leaves and tobacco, or any one of them	Rs 6—0—0	Rs 100
3	Retail dealers in dry (copra) and green cocoanuts	Rs 3—0—0	Rs 10
4	Retail dealers in betel leaves selling below 10 pindies monthly and in tobacco below 50 maunds or any one of them	Rs 3—0—0	Rs 10
	Note —A pindie is a package consisting of 100 bundles, each bundle containing 100 leaves		

FORM OF TOBACCO VENDOR'S STOCK ACCOUNT

Date	Particulars of Receipts and Issues
	M S Receipts
	M S Issues
	Tobacco
	M S Balance
	M S Receipts
	Cigars
	M S Issue
	M S Balance
	M S Receipts
	Cigarettes
	M S Issues
	M S Balance
	M S Receipts
	Beechies
	M S Issues
	M S Balance
	Tobacco Stalks and Powder
	M S Receipts
	M S Issues
	M S Balance
	Gudack
	M S Receipts
	M S Issues
	M S Balance
	Snuff
	M S Receipts
	M S Issues
	M S Balance

28 01 178

$\frac{L\ 5946}{18-8-54}$ of the Davangere Cotton Mills
 for exemption
 18-8-54
 18-8-54-30

1/c m 39-54-30

R Rama Sethy Managing Director
Davanagere Cotton Mills Ltd.

The Counsel for
 Davangere
 Mr. N. N. Karamchand
 Davangere

with reference to his petition above.

28 9 53 on the above subjects
the petitioner is hereby informed
that there is no provision of law
under which exemption may be
granted from the payment of action
to a single consumer

Further the intention of the petition
is that in as much as^{as} he is importing
iron and cement - for the purpose
of being used for manufacture and
not for sale and as they are
capital goods and finished goods
he is not liable to pay the octroi
duty - According to the present
Octroi laws of the Davangere
Mtg octroi is leviable on
machinery and its parts - imports
for sale and use within the

limits of Davangere

Even assuming that the petitioner
has been utilizing the machinery
and cement — for the purpose of
manufacture even then it will amount
to use and if he intends to sell
even then he will amount to use
~~one of the materials to sell, even~~
then he will be liable to pay octroi duty.
Even further assuming that he will
utilize these goods for the purpose
of manufacture, the same manufacture
will come within the meaning of the
term use.

In the above circumstances the
petitioner is liable to pay octroi
duty on the goods in question.

"This levy is in Vague in Mysore Act-1915"
Therefore his request to exempt the capital & purchased
from payment of octroi
cannot be sustained.

L 5942-9
18-8-54
1528
In P.S. by the Govt
D. 11-53

The M. Comm. Davangere as Mys. that the process
for information of the Govt. letter in H.C. (12/1/53)
D. 11-53

The M. Comm. Mysore as Mys. that the process for
information of the Govt. letter in C.2. S.F. 11 of 86-85 D. 19-5

The Comm. Corporation of the Govt. of Mys. that the Govt.
for information of the Govt. letter in A.S.P.R. 68/56-55
D. 2-7-57.

GOVERNMENT OF MYSORE

30

NoL 5946/41 39 - 52 - 30

Mysore Government
General and Revenue Secretariat,
(Municipal Branch)

Dated, Bangalore, 18-8-1954

ENDORSEMENT

To

Shri H. Rama Setty,
Managing Director,
Davangere Cotton Mills, Ltd.,
D A V A N G E R E

Thro' his Counsel Shri N. Narasimha Murthy,
Advocate, Davangere

Subject Levy of octroi on capital goods, finished articles
of iron and steel etc., - Forcast of the Davangere
Cotton Mills, Ltd., for exemption.
- - -

with reference to his petition dated 28th September 1953 on the above subject, the petitioner is hereby informed that there is no provision of law under which exemption may be granted from the payment of octroi to a single consumer.

2. Further the contention of the petitioner is that in as much as he is importing iron and cement for the purpose of being used for manufacture and not for sale and as they are capital goods and finished goods, he is not liable to pay the octroi duty. According to the present octroi bye-laws of the Davangere City Municipality, octroi is leviable on machinery and its parts imported for sale and use within the limits of Davangere.

3. Even assuming that the petitioner has been utilising the machinery and cement for the purpose of manufacture even then it will amount to use and if he intends to sell even then he will be liable to pay octroi duty. Even further assuming that he will utilise these goods for the purpose of manufacture, the said manufacture will come within the meaning of the term 'use'.

4. In the above circumstances, the petitioner is liable to pay octroi duty on the goods in question. This levy is in vogue in Mysore City Municipality. Therefore, his request to exempt the capital and finished iron goods from payment of octroi cannot be sanctioned.

SD. (W. Narayanaiah)
Asst. Secretary to Government,
L. S. G. & Planning Departments.

knr-/17.8

P. F. O.

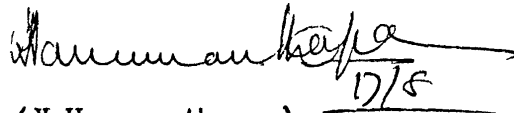
(51)

- 2 -

MEMO NO L. 5940-9 T. 18-8-54

Copy of the foregoing is forwarded to:-

1. The Municipal Commissioner, Davangere City Municipality thro' the President with reference to his letter No.H.C 121/53-54 dated 9th November 1953,
2. The Municipal Commissioner, Mysore City Municipality thro' the President for information, with reference to his letter No.C2. G.F.110/54-55 dated 19th June 1954,
3. The Commissioner, Corporation of the City of Bangalore, thro' the Mayor, for information with reference to his letter No.A3 P R. 66/54-55 dated 2-7-54


17/8

(V. Hanumanthappa)
Asst. Secretary to Government,
JL S G. & Planning Departments.

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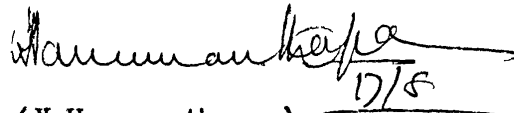
(51)

- 2 -

MEMO NO L. 5940-9 T.M. 18, 08-54

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17/8

(V. Hanumanthappa)
Asst. Secretary to Government,
JL S G. & Planning Departments.

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